

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

RAGHVENDRA SINGH,
Plaintiff,

v.

INTERNAL REVNUUE SERVICE,
Defendant.

No. 2:23-cv-00053 KJM AC PS

ORDER

Plaintiff proceeds in this action in pro per. The matter was referred to a United States Magistrate Judge as provided by Local Rule 302(c)(21).

On August 3, 2023, the magistrate judge filed findings and recommendations, which were served on plaintiff and which contained notice to plaintiff that any objections to the findings and recommendations were to be filed within twenty-one days. ECF No. 7. Plaintiff has filed objections to the findings and recommendations. Obj., ECF No. 8.

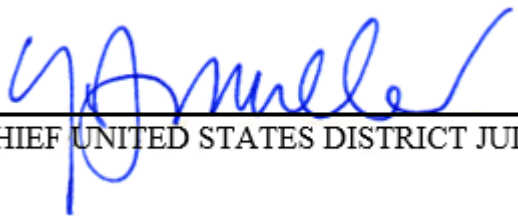
In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C) and Local Rule 304, this court has conducted a *de novo* review of this case. Having reviewed the file, the court finds the findings and recommendations to be supported by the record and by the proper analysis. Plaintiff's objections do not address the deficiencies in the complaint, such as what property was allegedly seized by defendant and how it was seized. *See generally* Obj. However, the court grants plaintiff's request to dismiss the case without prejudice so he may seek to refile the case

1 with the help of an attorney. *Id.* at 1. Thus, the court declines to adopt the magistrate judge's
2 recommendation to dismiss the case with prejudice.

3 Accordingly, IT IS HEREBY ORDERED:

- 4 1. The findings and recommendations filed August 3, 2023, are adopted in part;
5 2. The Second Amended Complaint (ECF No. 6) is DISMISSED without prejudice; and
6 3. The Clerk of Court is directed to close this case.

7 DATED: September 25, 2023.

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10 CHIEF UNITED STATES DISTRICT JUDGE
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